

Article - Tax - General

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§10-805.

(a) Except as provided in subsection (b) of this section and except for a fiduciary, each resident shall file an income tax return if, after exclusion of Social Security and railroad retirement benefits that are included in federal gross income, the resident:

(1) would be required to file a federal income tax return under § 6012(a) of the Internal Revenue Code; or

(2) would have federal gross income that exceeds the amount specified in § 6012(a) of the Internal Revenue Code after the federal gross income is increased by the modifications in §§ 10-204 and 10-205 of this title.

(b) A resident dependent shall file an income tax return if the dependent:

(1) would have federal gross income that exceeds the amount specified in § 6012(a)(1)(A)(i) of the Internal Revenue Code after the federal gross income is modified under Subtitle 2, Part II of this title; and

(2) otherwise would be described in § 6012(a)(1)(A)(i) of the Internal Revenue Code.

(c) If an individual whose status changes, during a taxable year, from resident to nonresident or nonresident to resident is required to file an income tax return under subsection (a) or subsection (b) of this section or § 10-806 of this subtitle, the individual shall report on the return the Maryland taxable income:

(1) received during the part of the taxable year that the individual was a resident; and

(2) derived as a nonresident.

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